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21 Attorneys for Plaintiff Matthew Pliskin,  
22 as Trustee of the ICPW Nevada Trust  
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24  
25 **UNITED STATES DISTRICT COURT**  
26 **CENTRAL DISTRICT OF CALIFORNIA (WESTERN DIVISION)**  
27

28 MATTHEW PLISKIN, AS TRUSTEE OF THE  
ICPW NEVADA TRUST

Plaintiff,

-against-

ROBERT GOLDSTEIN and DRG STRATEGIC,  
LLC d/b/a/ MERIDIAN GLOBAL,  
Defendants.

Case. No.: 2:18-cv-09491-FMO(ASx)

**DECLARATION OF MATTHEW A.  
PLISKIN IN SUPPORT OF  
PLAINTIFF’S MEMORANDUM IN  
OPPOSITION TO DEFENDANTS’  
MOTION TO DISMISS FOR LACK OF  
PERSONAL JURISDICTION**

I, Matthew A. Pliskin, declare as follows:

1. I am the Trustee of the ICPW Nevada Trust (the “Trust”) created pursuant to the  
*Debtors' and Official Committee of Equity Security Holders' Joint Plan of Liquidation Dated*

1 *February 9, 2018*, and that certain trust agreement dated as of February 28, 2018, entered into by  
2 and among the Trustee, ICPW Liquidation Corporation, a California corporation ("ICPW  
3 California"), formerly known as Ironclad Performance Wear Corporation, a California corporation,  
4 and ICPW Liquidation Corporation, a Nevada corporation, formerly known as Ironclad Performance  
5 Wear Corporation, a Nevada corporation ("Ironclad Nevada," and together with ICPW California,  
6 "Ironclad"). Formerly, I served as Ironclad's Chief Financial Officer ("CFO") from August 2017  
7 through the date of the creation of the Trust on February 28, 2018.

8 2. I have personal knowledge of the facts set forth herein and, if called to testify, would  
9 an could competently testify thereto. This Declaration is based upon my review of pertinent portions  
10 of the Ironclad's books and records, and the information I have obtained in my position as CFO of  
11 Ironclad and as the Trustee of the Trust.

12 3. On or about the date that Ironclad ceased to exist and the Trust was created,  
13 approximately 37% of the total shares of Ironclad were held by known residents of California.  
14 Moreover, because some of the total shares of Ironclad were held in "street name," the true  
15 percentage of the total shares of Ironclad held by California residents may be higher.

16 4. Attached hereto and incorporated herein as Exhibit "A" is a true and accurate copy of  
17 an Ironclad invoice to Meridian Global dated December 31, 2015, invoice number INV0206066,  
18 order number ORD0184382.

19 5. Attached hereto and incorporated herein as Exhibit "B" is a true and accurate copy of  
20 an "AMS Fulfillment TrackOne" tracking report generated on May 25, 2017, concerning order  
21 number ORD0184382-1 for customer Meridian Global.

22 6. Attached hereto and incorporated herein as Exhibit "C" is a true and accurate copy of  
23 an Ironclad purchase order to Meridian Global dated February 4, 2016, purchase order number  
24 PO0004806.


25 7. Attached hereto and incorporated herein as Exhibit "D" is a true and accurate copy of  
26 an email from Tom Felton to Betty-Lou Wiseman dated February 26, 2016, subject line "RE:  
27 KRC5Q Label Removal."  
28

1           8.       Attached hereto and incorporated herein as Exhibit “E” is a true and accurate copy of  
2 an email, with attachments, from Bob Goldstein to Tom Felton dated June 7, 2017, subject line “FW:  
3 AMS Invoices attached.”

4           9.       Attached hereto and incorporated herein as Exhibit “F” is a true and accurate copy of  
5 a letter from Bob Goldstein “to whom it may concern” dated June 8, 2017, regarding “constructive  
6 delivery” at AMS on December 31, 2015.

1 I declare under penalty of perjury that the foregoing is true and correct.

2  
3 Executed: January 24, 2019

By:   
Matthew A. Pliskin